



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

January 3, 2020

Jennifer K. Simpson  
President and Chief Executive Officer  
Delcath Systems, Inc.  
1633 Broadway, Suite 22C  
New York, New York 10019

**Re: Delcath Systems, Inc.**  
**Registration Statement on Form S-1**  
**Filed December 30, 2019**  
**File No. 333-235751**

Dear Dr. Simpson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Irene Paik at 202-551-6553 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: John D. Hogoboom